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2003  
ANNUAL REPORT  
OF  
DISTRICT WATER SYSTEM OPERATIONS  
OF

**SAN GABRIEL VALLEY WATER COMPANY**

(NAME OF CORPORATION)

Name of District: FONTANA Location: \_\_\_\_\_  
(TOWN OR CITY) (COUNTY)

TO THE  
PUBLIC UTILITIES COMMISSION  
STATE OF CALIFORNIA  
FOR THE  
YEAR ENDED DECEMBER 31, 2003

REPORT MUST BE FILED NOT LATER THAN MARCH 31, 2004  
(FILE TWO COPIES IF THREE RECEIVED)

**SCHEDULE A-1a**  
**Utility Plant in Service - Concluded**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>VI. TRANSMISSION AND DIST. PLANT</b>					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	3,855,413.16	148,167.32			4,003,580.48
4	343	Transmission and distribution mains	65,843,327.20	4,525,969.57	58,206.51		70,311,090.26
5	344	Fire mains	806.26				806.26
6	345	Services	19,204,466.09	1,526,243.41	158,669.02		20,572,040.48
7	346	Meters					
8	347	Meter installations					
9	348	Hydrants	6,143,936.66	288,293.26	2,145.73		6,430,084.19
10	349	Other transmission and distribution plant					
11		<b>Total transmission and distribution plant</b>	<b>95,047,949.37</b>	<b>6,488,673.56</b>	<b>219,021.26</b>		<b>101,317,601.67</b>
12							
13		<b>VII. GENERAL PLANT</b>					
14	371	Structures and improvements	380,475.48				380,475.48
15	372	Office furniture and equipment	1,365,130.09	14,979.31	4,373.99		1,375,735.41
16	373	Transportation equipment	1,734,125.30	89,666.29	73,110.26	3,139.25	1,753,820.58
17	374	Stores equipment					
18	375	Laboratory equipment					
19	376	Communication equipment	100,677.64	5,128.12	11,359.44		94,446.32
20	377	Power operated equipment					
21	378	Tools, shop and garage equipment	450,367.64	10,440.82			460,808.46
22	379	Other general plant					
23		<b>Total general plant</b>	<b>4,030,776.15</b>	<b>120,214.54</b>	<b>88,843.69</b>	<b>3,139.25</b>	<b>4,065,286.25</b>
24							
25		<b>VIII. UNDISTRIBUTED ITEMS</b>					
26		Common Plant	4,628,576.23	314,928.42			4,943,504.65
27	391	Utility plant purchased					
28	392	Utility plant sold					
29		<b>Total undistributed items</b>					
30		<b>Total utility plant in service</b>	<b>133,512,004.67</b>	<b>12,133,703.15</b>	<b>307,864.95</b>	<b>3,139.25</b>	<b>145,340,982.12</b>

**SCHEDULE A-1d  
RATE BASE**

Line No.	Acct.	Title of Account (a)	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1		<b>Rate Base</b>			
2					
3		Utility plant			
4		Plant in Service		140,397,477.47	128,883,428.44
5		Construction Work in Progress		2,439,472.73	2,198,662.94
6		General Office Prorate		4,943,504.65	4,338,570.00
7		Water Entitlements (Fontana Union Water Co. Stock)		989,261.05	749,297.29
8		<b>Total Gross Plant (Line 4 + Line 5 + Line 6 + Line 7)</b>		<b>148,769,715.90</b>	<b>136,169,958.67</b>
9					
10		Less Accumulated Depreciation			
11		Plant in Service		(33,099,572.26)	(30,091,878.70)
12		General Office Prorate		(1,259,912.43)	(905,953.65)
13		<b>Total Accumulated Depreciation (Line 11 + Line 12)</b>		<b>(34,359,484.69)</b>	<b>(30,997,832.35)</b>
14					
15		Less Other Reserves			
16		Deferred Income Taxes		(12,367,133.00)	(10,475,190.00)
17		Deferred Investment Tax Credit			
18		Other Reserves			
19		<b>Total Other Reserves (Line 16 + Line 17 + Line 18)</b>		<b>(12,367,133.00)</b>	<b>(10,475,190.00)</b>
20					
21		Less Adjustments			
22		Contributions in Aid of Construction		(9,269,191.10)	(8,943,104.57)
23		Advances for Construction		(27,574,549.50)	(26,999,044.57)
24		Other			
25		<b>Total Adjustments (Line 22 + Line 23 + Line 24)</b>		<b>(36,843,740.60)</b>	<b>(35,942,149.14)</b>
26					
27		Add Material and Supplies		768,245.57	896,237.92
28					
29		Add Working Cash (From Schedule a-1d (2))		4,747,236.89	4,505,719.96
30					
31		Add Deferred Debit Federal Income Tax		1,954,091.00	1,921,495.00
32					
33		<b>Total Rate Base</b>		<b>72,668,931.07</b>	<b>66,078,240.06</b>
34		= Line 8 + Line 13 + Line 19 + Line 25 + Line 27 + Line 29 + Line 31			
35					
36					
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43					

**SCHEDULE A-1d (2)  
RATE BASE  
Working Cash Calculation**

Line No.	Acct.	Schedule Page No. (b)	Balance End-of-Year (c)	Balance Beginning of Year (d)
1				
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**SCHEDULE A-3  
Depreciation and Amortization Reserves**

Line No.	Item (a)	Account 250 Utility Plant (b)	Account 251 Limited-Term Utility Investments (c)	Account 252 Utility Plant Acquisition Adjustments (d)	Account 250 Utility Plant Common Property (e)
1	Balance in reserves at beginning of year	30,091,735.06	143.64		954,290.65
2	Credits to reserves during year				
3	(a) Charged to Account 503, 504, 505 <sup>(1)</sup>	2,858,983.00	82.08		132,131.00
4	(b) Charged to Account 265	306,851.00			143.00
5	(c) Charged to clearing accounts	188,455.00			18,559.00
6	(d) Salvage recovered	10,267.62			11,719.89
7	(e) All other credits <sup>(2)</sup>				
8	Total credits	3,364,556.62	82.08		162,552.89
9	Deduct: Debits to reserves during year				
10	(a) Book cost of property retired	307,864.95			113,395.32
11	(b) Cost of removal	49,080.19			
12	(c) All other debits <sup>(1)</sup>				
13	Total debits	356,945.14			113,395.32
14	Balance in reserve at end of year	33,099,346.54	225.72		1,003,448.22
15	State method of determining depreciation charges.		Straight Line Remaining Life		
16					
17					
18	Report the depreciation claimed in your Federal Income Tax Return for the year - \$8,284,101.00				
19	<sup>(1)</sup> Indicate the nature of these items and show the accounts affected by the contra entries.				
20					
21					

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>I. SOURCE OF SUPPLY PLANT</b>					
2	311	Structures and improvements					
3	312	Collecting and impounding reservoirs					
4	313	Lake, river and other intakes					
5	314	Springs and tunnels					
6	315	Wells	1,735,521.31	191,035.00			1,926,556.31
7	316	Supply mains					
8	317	Other source of supply plant					
9		Total source of supply plant	1,735,521.31	191,035.00			1,926,556.31
10							
11		<b>II. PUMPING PLANT</b>					
12	321	Structures and improvements	432,248.97	48,702.00			480,950.97
13	322	Boiler plant equipment					
14	323	Other power production equipment					
15	324	Pumping equipment	4,759,247.24	606,845.00			5,366,092.24
16	325	Other pumping plant					
17		Total pumping plant	5,191,496.21	655,547.00			5,847,043.21
18							
19		<b>III. WATER TREATMENT PLANT</b>					
20	331	Structures and improvements	86,485.37	12,069.00			98,554.37
21	332	Water treatment equipment	847,982.72	138,422.00			986,404.72
22		Total water treatment plant	934,468.09	150,491.00	0.00	0.00	1,084,959.09
23							

SCHEDULE A-3a

Account 250 - Analysis of Entries in Depreciation Reserve

(This schedule is to be completed if records are maintained showing depreciation reserve by plant accounts)

Line No.	Acct.	DEPRECIABLE PLANT (a)	Balance Beginning of Year (b)	Credits to Reserve During Year Excl. Salvage (c)	Debits to Reserves During Year Excl. Cost Removal (d)	Salvage and Cost of Removal Net (Dr.) or Cr. (e)	Balance End of Year (f)
1		<b>IV. TRANS. AND DIST. PLANT</b>					
2	341	Structures and improvements					
3	342	Reservoirs and tanks	1,400,973.21	87,235.00			1,488,208.21
4	343	Transmission and distribution mains	14,297,105.34	1,341,121.00	58,206.51	(25,509.02)	15,554,510.81
5	344	Fire mains	576.00	15.00			591.00
6	345	Services	3,540,471.18	515,821.00	158,669.02	(17,426.00)	3,880,197.16
7	346	Meters					
8	347	Meter installations					
9	348	Hydrants	1,731,096.07	156,546.00	2,145.73	(6,145.17)	1,879,351.17
10	349	Other transmission and distribution plant					
11		Total trans. and distribution plant	20,970,221.80	2,100,738.00	219,021.26	(49,080.19)	22,802,858.35
12							
13		<b>V. GENERAL PLANT</b>					
14	371	Structures and improvements	101,153.02	7,039.00			108,192.02
15	372	Office furniture and equipment	178,463.46	60,984.00	4,373.99		235,073.47
16	373	Transportation equipment	722,529.90	161,666.00	73,110.26	10,267.62	821,353.26
17	374	Stores equipment					
18	375	Laboratory equipment					
19	376	Communication equipment	91,063.63		11,359.44		79,704.19
20	377	Power operated equipment					
21	378	Tools, shop and garage equipment	166,817.64	26,789.00			193,606.64
22	379	Total general plant	1,260,027.65	256,478.00	88,843.69	10,267.62	1,437,929.58
23	390	Common plant	954,290.65	49,157.57			1,003,448.22
24	391	Water plant purchased					
25		Total general plant	31,046,025.71	3,403,446.57	307,864.95	(38,812.57)	34,102,794.76
26		Total					

**SCHEDULE B-1**  
**Account 501 - Operating Revenues**

Line No.	Acct.	ACCOUNT (a)	Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in (Brackets) (d)
1		<b>I. WATER SERVICE REVENUES</b>			
2	601	Metered sales to general customers			
3		601.1 Commercial sales	26,201,911.90	25,293,820.75	908,091.15
4		601.2 Industrial sales	2,062,087.43	2,165,810.97	(103,723.54)
5		601.3 Sales to public authorities	2,292,779.92	2,328,996.04	(36,216.12)
6		Sub-total	30,556,779.25	29,788,627.76	768,151.49
7	602	Unmetered sales to general customers			
8		602.1 Commercial sales			
9		602.2 Industrial sales			
10		602.3 Sales to public authorities			
11		Sub-total			
12	603	Sales to irrigation customers			
13		603.1 Metered sales			
14		603.2 Unmetered sales			
15					
16	604	Private fire protection service	296,009.25	283,110.17	12,899.08
17	605	Public fire protection service			
18	606	Sales to other water utilities for resale			
19	607	Sales to governmental agencies by contracts			
20	608	Interdepartmental sales			
21	609	Other sales or service	527,475.07	608,194.90	(80,719.83)
22		Sub-total	823,484.32	891,305.07	(67,820.75)
23		Total water service revenues	31,380,263.57	30,679,932.83	700,330.74
24		<b>II. OTHER WATER REVENUES</b>			
25	611	Miscellaneous service revenues	64,410.96	65,830.00	(1,419.04)
26	612	Rent from water property	0.00		
27	613	Interdepartmental rents			
28	614	Other water revenues	200,214.83	260,049.88	(59,835.05)
29		Total other water revenues	264,625.79	325,879.88	(61,254.09)
30	501	Total operating revenues	31,644,889.36	31,005,812.71	639,076.65



**SCHEDULE D-3**  
**Description of Transmission and Distribution Facilities**

**A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES**  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		0 to 5	6 to 10	11 to 20	21 to 30	31 to 40	41 to 50	51 to 75	76 to 100
1	Ditch								
2	Flume								
3	Lined conduit								
4									
5	Totals								

**A. LENGTH OF DITCHES, FLUMES AND LINED CONDUITS IN MILES FOR VARIOUS CAPACITIES - Concluded**  
Capacities in Cubic Feet Per Second or Miner's Inches (State Which) \_\_\_\_\_

Line No.		101 to 200	201 to 300	301 to 400	401 to 500	501 to 750	751 to 1000	Over 1000	Total All Lengths
6	Ditch								
7	Flume								
8	Lined conduit								
9									
10	Totals								

**B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING**

Line No.		1	1 1/2	2	2 1/2	3	4	5	6	8
11	Cast Iron								22,336	
12	Cast Iron (cement lined)						2,836		151,687	2,499
13	Concrete									
14	Copper									
15	Riveted steel						38,133		8,438	14,448
16	Standard screw	5,579	2	110,096			55		400	
17	Screw or welded casing					2,262	15		1,846	
18	Cement - asbestos						14,891		445,579	244,053
19	Welded steel					12,290	60,143	2,300	309,987	373,436
20	Wood									
21	Other (specify) Plastic						9,339		159,267	144,264
22	Totals	5,579	2	110,096	0	14,552	125,412	2,300	1,099,540	778,700

**B. FOOTAGES OF PIPE BY INSIDE DIAMETERS IN INCHES - NOT INCLUDING SERVICE PIPING - Concluded**

Line No.		10	12	14	16	18	20	Other Sizes (Specify Sizes)		Total All Sizes
								22-24-26	28-30-36	
23	Cast Iron									22,336
24	Cast Iron (cement lined)	1,368	13							158,403
25	Concrete	14,118	5,883	5,564	33,008	12,881	1,200	2,650	14	75,318
26	Copper									0
27	Riveted steel	1,513	44				7,066			69,642
28	Standard screw									116,132
29	Screw or welded casing									4,123
30	Cement - asbestos	149,226	67,876		42,373					963,998
31	Welded steel	30,824	316,004	25,322	266,519	5,354	45,116	115,853	31,679	1,594,827
32	Wood									0
33	Other (specify) Plastic		5,749							318,619
34	Totals	197,049	395,569	30,886	341,900	18,235	53,382	118,503	31,693	3,323,398

## SCHEDULE B-2

## Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Continued)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>III. WATER TREATMENT EXPENSES</b>						
2		<b>Operation</b>						
3	741	Operation supervision and engineering	A	B		73,631.16	70,735.36	2,895.80
4	741	Operation supervision, labor and expenses			C			
5	742	Operation labor and expenses	A			420,856.56	601,635.52	(180,778.96)
6	743	Miscellaneous expenses	A	B		23,293.61	27,229.56	(3,935.95)
7	744	Chemicals and filtering materials	A	B		139,323.96	106,158.67	33,165.29
8		<b>Maintenance</b>						
9	746	Maintenance supervision and engineering	A	B				
10	746	Maintenance of structures and equipment			C			
11	747	Maintenance of structures and improvements	A	B		2,778.04	4,283.75	(1,505.71)
12	748	Maintenance of water treatment equipment	A	B		118,870.03	115,130.81	3,739.22
13		<b>Total water treatment expenses</b>				778,753.36	925,173.67	(146,420.31)
14		<b>IV. TRANS. AND DIST. EXPENSES</b>						
15								
16	751	Operation supervision and engineering	A	B		379,352.79	349,826.79	29,526.00
17	751	Operation supervision, labor and expenses			C			
18	752	Storage facilities expenses	A			42,199.13	37,366.05	4,833.08
19	752	Operation labor and expenses		B				
20	753	Transmission and distribution lines expenses	A			169,364.46	99,107.29	70,257.17
21	754	Meter expenses	A			87,777.57	81,391.20	6,386.37
22	755	Customer installations expenses	A			50,872.96	47,049.14	3,823.82
23	756	Miscellaneous expenses	A			46,182.39	36,192.79	9,989.60
24		<b>Maintenance</b>						
25	758	Maintenance supervision and engineering	A	B		24,949.82	26,311.49	(1,361.67)
26	758	Maintenance of structures and plant			C			
27	759	Maintenance of structures and improvements	A	B				
28	760	Maintenance of reservoirs and tanks	A	B		24,105.98	15,913.75	8,192.23
29	761	Maintenance of trans. and distribution mains	A			389,938.11	352,413.16	37,524.95
30	761	Maintenance of mains		B				
31	762	Maintenance of fire mains	A					
32	763	Maintenance of services	A			457,361.25	339,920.15	117,441.10
33	763	Maintenance of other trans. and distribution plant		B				
34	764	Maintenance of meters	A			78,546.43	72,571.88	5,974.55
35	765	Maintenance of hydrants	A			9,855.81	15,993.55	(6,137.74)
36	766	Maintenance of miscellaneous plant	A			37,871.15	25,617.89	12,253.26
37		<b>Total transmission and distribution expenses</b>				1,798,377.85	1,499,675.13	298,702.72

**SCHEDULE B-2**  
**Account 502 - Operating Expenses - Class A, B, and C Water Utilities**

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>I. SOURCE OF SUPPLY EXPENSE</b>						
2		<b>Operation</b>						
3	701	Operation supervision and engineering	A	B				
4	701	Operation supervision, labor and expenses			C			
5	702	Operation labor and expenses	A	B				
6	703	Miscellaneous expenses	A					
7	704	Purchased water	A	B	C	8,415,113.05	8,078,605.93	336,507.12
8		<b>Maintenance</b>						
9	706	Maintenance supervision and engineering	A	B				
10	706	Maintenance of structures and facilities			C			
11	707	Maintenance of structures and improvements	A	B				
12	708	Maintenance of collect and impound reservoirs	A					
13	708	Maintenance of source of supply facilities		B				
14	709	Maintenance of lake, river and other intakes	A					
15	710		A					
16	711	Maintenance of wells	A			16,820.88	16,772.14	48.74
17	712	Maintenance of supply mains	A					
18	713	Maintenance of other source of supply plant	A	B				
19		Total source of supply expense				8,431,933.93	8,095,378.07	336,555.86
20		<b>II. PUMPING EXPENSES</b>						
21		<b>Operation</b>						
22	721	Operation supervision and engineering	A	B		33,414.57	31,580.77	1,833.80
23	721	Operation supervision labor and expense			C			
24	722	Power production labor and expense	A					
25	722	Power production labor, expenses and fuel		B				
26	723	Fuel for power production	A					
27	724	Pumping labor and expenses	A	B		393,760.44	396,496.71	(2,736.27)
28	725	Miscellaneous expenses	A			105,211.68	85,133.06	20,078.62
29	726	Fuel or power purchased for pumping	A	B	C	4,646,147.77	5,455,765.65	(809,617.88)
30		<b>Maintenance</b>						
31	729	Maintenance supervision and engineering	A	B		8,886.36	8,979.10	(92.74)
32	729	Maintenance of structures and equipment			C			
33	730	Maintenance of structures and improvements	A	B		104,551.58	93,625.14	10,926.44
34	731	Maintenance of power production equipment	A	B				
35	732	Maintenance of pumping equipment	A	B		156,434.59	104,094.39	52,340.20
36	733	Maintenance of other pumping plant	A	B				
37		Total pumping expenses				5,448,406.99	6,175,674.82	(727,267.83)

SCHEDULE B-2

Account 502 - Operating Expenses - Class A, B, and C Water Utilities (Concluded)

Respondent should use the group of accounts applicable to its class

Line No.	Acct.	Account (a)	Class			Amount Current Year (b)	Amount Preceding Year (c)	Net Change During Year Show Decrease in [Brackets] (d)
			A	B	C			
1		<b>V. CUSTOMER ACCOUNT EXPENSES</b>						
2		<b>Operation</b>						
3	771	Supervision	A	B		157,345.15	148,261.46	9,083.69
4	771	Superv., meter read., other customer acct expenses			C			
5	772	Meter reading expenses	A	B		332,182.74	320,550.66	11,632.08
6	773	Customer records and collection expenses	A			1,016,495.75	960,709.97	55,785.78
7	773	Customer records and accounts expenses		B				
8	774	Miscellaneous customer accounts expenses	A			36,428.60	37,249.90	(821.30)
9	775	Uncollectible accounts	A	B	C	69,242.10	103,714.62	(34,472.52)
10		Total customer account expenses				1,611,694.34	1,570,486.61	41,207.73
11		<b>VI. SALES EXPENSES</b>						
12		<b>Operation</b>						
13	781	Supervision	A	B				
14	781	Sales expenses			C			
15	782		A					
16	783	Advertising expenses	A					
17	784	Miscellaneous sales expenses	A					
18	785	Merchandising, jobbing and contract work	A					
19		Total sales expenses						
20		<b>VII. ADMIN. AND GENERAL EXPENSES</b>						
21		<b>Operation</b>						
22	791	Administrative and general salaries	A	B	C	1,169,364.04	1,069,425.41	99,938.63
23	792	Office supplies and other expenses	A	B	C	187,278.42	171,018.18	16,260.24
24	793	Property insurance	A			9,600.00	6,144.00	3,456.00
25	793	Property insurance, injuries and damages		B	C			
26	794	Injuries and damages	A			439,952.01	248,904.61	191,047.40
27	795	Employees' pensions and benefits	A	B	C	1,712,558.30	1,458,073.56	254,484.74
28	796	Franchise requirements	A	B	C	248,264.73	249,080.64	(815.91)
29	797	Regulatory commission expenses	A	B	C	252,534.54	36,031.81	216,502.73
30	798	Outside services employed	A			1,049,616.22	660,462.98	389,153.24
31	798	Miscellaneous other general expenses		B				
32	798	Miscellaneous other general operation expenses			C			
33	799	Miscellaneous general expenses	A			61,520.06	41,793.06	19,727.00
34		<b>Maintenance</b>						
35	805	Maintenance of general plant	A	B	C	150,071.89	147,164.03	2,907.86
36		Total administrative and general expenses				5,280,760.21	4,088,098.28	1,192,661.93
37		<b>VIII. MISCELLANEOUS</b>						
38	811	Rents	A	B	C	0.00	0.00	0.00
39	812	Administrative expenses transferred - Cr.	A	B	C	(493,947.52)	(623,316.13)	129,368.61
40	813	Duplicate charges - Cr.	A	B	C			
41		Total miscellaneous				(493,947.52)	(623,316.13)	129,368.61
42		Total operating expenses				22,855,979.16	21,731,170.45	1,124,808.71

**SCHEDULE B-4  
Account 507 - Taxes Charged During Year**

1. This schedule is intended to give the account distribution of total taxes charged to operations and other final accounts during the year.  
 2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged. If the actual or estimated amounts of such taxes are known, they should be shown as a footnote and designated whether estimated or actual amounts.  
 3. The accounts to which taxes charged were distributed should be shown in columns (c) to (f). Show both the utility department and number of account charged except for taxes capitalized.  
 4. For any tax which it was necessary to apportion to more than one utility department or account, state in a footnote the basis of apportioning such tax.  
 5. The total taxes charged as shown in column (b) should agree with the amounts shown by column (d) of schedule entitled "Accrued and Prepaid Taxes," page 24.  
 6. Do not include in this schedule entries with respect to deferred income taxes, or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	Total Taxes Charged During Year (b)	DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)			
			Water (Account 507) (c)	Nonutility (Account 521) (d)	Other 528 Account 902 (e) 903	Capitalized (Omit Account) (f)
9	Taxes on real and personal property	609,534.80	608,982.80		552.00	
10	State corp. franchise tax	375,908.74	361,460.19		14,448.55	
11	State unemployment insurance tax	7,338.96	7,302.97			35.99
12	Other state and local taxes					
13	Federal unemployment insurance tax	5,867.64	5,859.79			7.85
14	Federal insurance contributions act	420,870.58	386,127.75			34,742.83
15	Other federal taxes					
16	Federal income tax	1,644,030.22	1,864,738.19		(220,707.97)	
17						
18						
19						
20						
21						
22	Totals	3,063,550.94	3,234,471.69		(205,707.42)	34,786.67

**SCHEDULE D-1  
Sources of Supply and Water Developed**

STREAMS				FLOW IN CCF (unit) <sup>2</sup>				Annual Quantities Diverted CCF (Unit) <sup>2</sup>	Remarks
Line No.	Diverted into*	From Stream or Creek (Name)	Location of Diversion Point	Priority Right		Diversions			
				Claim	Capacity	Max.	Min.		
1	Line to Sandhill	Lytle Creek	Edison Afterbay					1,525,568	
2	Treatment Plant								
3									
4									
5									
WELLS							Annual Quantities Pumped .....(Unit) <sup>2</sup>	Remarks	
Line No.	At Plant (Name or Number)	Location	Number	Dimensions	<sup>1</sup> Depth to Water	Pumping Capacity .....(Unit) <sup>2</sup>			
6									
7	See Attached								
8									
9									
10									
TUNNELS AND SPRINGS				FLOW IN .....(Unit) <sup>2</sup>			Annual Quantities Used .....(Unit) <sup>2</sup>	Remarks	
Line No.	Designation	Location	Number	Maximum	Minimum				
11									
12									
13									
14									
Purchased Water for Resale									
15	Purchased from	Cucamonga County Water District					2,531,467		
16		San Bernardino Municipal Water District					888,418		
17		Cucamonga County Water District Inter Connection					99,985		
18	Annual quantities purchased						3,519,870		
19							(Unit chosen)* CCF		

\* State ditch, pipe line, reservoir, etc., with name, if any.

<sup>1</sup> Average depth to water surface below ground surface.

2 The quantity unit in established use for expressing water stored and used in large amounts is the acre foot, which equals 42,560 cubic feet; in domestic use the thousand gallon or the hundred cubic feet. The rate of flow or discharge in larger amounts is expressed in cubic feet per second, in gallons per minute, in gallons per day, or in the miner's inch. Please be careful to state the unit used.

**SCHEDULE D-2  
Description of Storage Facilities**

Line No.	Type	Number	Combined Capacity (Gallons or Acre Feet)	Remarks
20	A. Collecting reservoirs			
21	Concrete			
22	Earth			
23	Wood			
24	B. Distribution reservoirs			
25	Concrete	6	16,250,000	
26	Earth			
27	Wood			
28	C. Tanks			
29	Wood			
30	Metal	7	17,400,000	
31	Concrete			
32	Totals	13	33,650,000	

# SAN GABRIEL VALLEY WATER COMPANY

## Wells - Fontana Water Company Division

2003

Well	Location	Casing Dimensions	December		Developed Capacity GPM	Annual Quantities CCF
			Depth of Water Static	Pumping		
F2A	15273 Foothill Blvd.	18" x 910'	550	-	4,000	1,359,449
F3A	Elm Ave. N/O Ceres Ave.	20" x 854'	479	-	N/A	0
F4A	8005 Alder Ave.	18" x 940'	531	-	3,000	0
F7A	8326 Cherry Ave.	18" x 1020'	482	-	3,000	1,049,192
F10B	17651 Baseline Ave.	18" x 1040'	513	499.9	3,000	779,647
F10C	17651 Baseline Ave.	18" x 1010'	487	515	2,500	868,214
F13A	1900 North Alder Ave.	16" x 1000'	494	534	1,900	944,544
F13B	1900 North Alder Ave.	16" x 1140'	490	514	2,800	992,931
F15A	5888 Citrus Ave.	18" x 1240'	596	639	1,500	923,462
F17A	14555 San Bernardino Ave.	20" x 712'	N/A	N/A	N/A	0
F17B	14555 San Bernardino Ave.	20" x 712'	388	-	3,200	0
F17C	14555 San Bernardino Ave.	20" x 712'	364	-	3,000	0
F18A	7706 Sierra Ave.	20" x 884'	591	-	N/A	0
F21A	Live Oak Ave. & Slover Ave.	16" x 690'	310	319	2,100	127,662
F22A	14777 Ceres Ave.	18" x 870'	451	-	3,000	714,460
F23A	16025 Boyle Ave.	18" x 770'	344	366	3,000	1,454,860
F24A	7211 Juniper Ave.	18" x 1100'	-	-	3,000	935,879
F25A	16725 Spring St.	18" x 860'	508	-	3,000	0
F26A	16991 Micallef St.	18" x 1140'	663	-	3,000	387,891
F27A	Upper Lytle Creek Wash	18" x 105'	76	-	N/A	119
F28A	Lower Lytle Creek Wash	20" x 560'	394	415	N/A	472,175
F29A	Lower Lytle Creek Wash	20" x 656'	401	-	N/A	0
F30A	8222 Hemlock Ave.	20" x 918'	526	-	N/A	727,991
F31A	16135 Baseline Ave.	16" x 1040'	630	658	1650	668,586
F32A	Lower Lytle Creek Wash	20" x 600'	336	419	N/A	269,355
F33A	Upper Lytle Creek Wash	20" x 169'	102.5	104	N/A	512,135
F34A	Lower Lytle Creek Wash	20" x 524'	470	-	N/A	0
F35A	8747 Juniper Ave.	20" x 872'	492	-	N/A	36
F36A	Lower Lytle Creek Wash	20" x 635'	442	483	N/A	594,212
F37A	Ceres Ave. E/O Cherry Ave.	20" x 845'	453	462	N/A	709,939
F39A	Oleander Ave. N/O Ceres Ave.	20" x 812'	490	-	N/A	0
F40A	Lower Lytle Creek Wash	20" x 407'	301	-	N/A	0
F41A	Lower Lytle Creek Wash	20" x 677'	330	464	N/A	372,477
F42A	Upper Lytle Creek Wash	20" x 157'	121	139	N/A	405,685
F44A	7980 Sultana Avenue	18" x 960'	560	579	3,000	732,637
F44B	7980 Sultana Avenue	18" x 1000'	557	-	3,000	437,030
F44C	7980 Sultana Avenue	18" x 1000'	557	-	3,000	325,692
F49A	2116 W. Baseline Road	18" x 960'	392	-	3,000	1,199,273
Total all Wells						17,965,533

**SCHEDULE D-4  
Number of Active Service Connections**

Classification	Metered - Dec 31		Flat Rate - Dec 31	
	Prior Year	Current Year	Prior Year	Current Year
Commercial (including domestic)	37,411	39,285		
Industrial	117	121		
Public authorities	367	383		
Irrigation	0	0		
Other (specify) Construction	92	101		
Reclaimed	0	0		
Subtotal	37,987	39,890		
Private fire connections			600	629
Public fire hydrants			4,245	4,301
Total	37,987	39,890	4,845	4,930

**SCHEDULE D-5  
Number of Meters and Services on  
Pipe Systems at End of Year**

Size	Meters	Services
5/8 x 3/4 - in	25,315	XXXXXXXXXX XXXXXXXXXXXX
3/4 - in	27	8,441
1 - in	13,525	31,045
1 1/2 - in	581	563
2 - in	1,185	1,102
3 - in	101	7
4 - in	4	203
6 - in	19	175
8 - in	18	320
Over 8 - in	24	145
Total	40,799	42,001

**SCHEDULE D-6  
Meter Testing Data**

A. Number of Meters Tested During Year as Prescribed in Section VI of General Order No. 103:	
1. New, after being received . . . . .	<u>See General</u>
2. Used, before repair . . . . .	_____
3. Used, after repair . . . . .	_____
4. Found fast, requiring billing adjustment . . . . .	_____
B. Number of Meters in Service Since Last Test	
1. Ten years or less . . . . .	_____
2. More than 10, but less than 15 years . . . . .	_____
3. More than 15 years . . . . .	_____



**SCHEDULE D-7**  
**Water delivered to Metered Customers by Months and Years in CCF (Unit Chosen)<sup>1</sup>**

Classification of Service	During Current Year												Total Prior Year		
	January	February	March	April	May	June	Subtotal	July	August	September	October	November		December	Total
Commercial	988,320	1,005,660	807,463	996,541	1,120,341	1,441,571	6,359,896								
Industrial	122,770	134,362	116,306	129,892	144,276	136,629	784,235								
Public authorities	81,599	92,864	53,167	102,045	136,480	165,950	632,105								
Irrigation	0	0	0	0	0	0	0								
Other (specify) Construction	18,451	19,390	4,319	12,936	14,821	20,229	90,146								
Other (specify) Reclaimed	0	0	0	0	0	0	0								
<b>Total</b>	<b>1,211,140</b>	<b>1,252,276</b>	<b>981,255</b>	<b>1,241,414</b>	<b>1,415,918</b>	<b>1,764,379</b>	<b>7,866,382</b>								
Classification of Service	During Current Year												Total Prior Year		
	July	August	September	October	November	December	Subtotal	Total	Total	Total	Total	Total			
Commercial	1,604,923	1,759,171	1,783,019	1,513,932	1,280,647	1,072,468	9,014,160	15,374,056	15,004,897						
Industrial	165,856	160,818	141,533	184,853	123,833	130,730	907,623	1,691,858	1,800,803						
Public authorities	195,455	203,045	202,025	176,969	115,717	96,332	989,543	1,621,648	1,675,280						
Irrigation	0	0	0	0	0	0	0	0	0						
Other (specify) Construction	23,223	17,204	22,199	86,222	67,003	18,450	234,301	324,447	430,790						
Other (specify) Reclaimed	0	0	0	0	0	0	0	0	0						
<b>Total</b>	<b>1,989,457</b>	<b>2,140,238</b>	<b>2,148,776</b>	<b>1,961,976</b>	<b>1,587,200</b>	<b>1,317,980</b>	<b>11,145,627</b>	<b>19,012,009</b>	<b>18,911,770</b>						

<sup>1</sup> Quantity units to be in hundreds of cubic feet, thousands of gallons, acre-feet, or miner's inch-days.

Total population served 141,816

Unknown

Total acres irrigated

**End of Year Balances in Selected Accounts**

Indicate the end of year balances shown in the district's accounting records for the following accounts:

131.	Materials and supplies on hand	\$ 768,245.57
100-3	Construction work in progress	\$ 2,439,472.73
241.	Advances for construction	\$ 27,574,549.50
265.	Contributions in aid of construction	\$ 9,269,191.10

**SIGNATURE**

District Management

Name of District Manager M. J. McGraw Telephone: (909) 822-2201

Address: 8440 Nuevo Avenue Fontana, California 92334

This report sets forth book or allocated figures and other data pertaining to the Fontana Water Company district for the period from January 1, 2003, to December 31, 2003.

*M. J. McGraw*  
Signature

President  
Title

3-31-2004  
Date

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**SCHEDULE A-1a**  
**Utility Plant in Service**

Line No.	Acct	Title of Account (a)	Balance Beg of Year (b)	Additions During Year (c)	Retirements During Year (d)	Other Debits or (Credits) (e)	Balance End of Year (f)
1		<b>I. INTANGIBLE PLANT</b>					
2	301	Organization	2,287.60				2,287.60
3	302	Franchises and consents(Schedule A-1b)	2,052.36				2,052.36
4	303	Other intangible plant					
5		Total intangible plant	4,339.96				4,339.96
6							
7		<b>II. LANDED CAPITAL</b>					
8	306	Land and land rights	1,790,983.83	584,941.50			2,375,925.33
9							
10		<b>III. SOURCE OF SUPPLY PLANT</b>					
11	311	Structures and improvements					
12	312	Collecting and impounding reservoirs					
13	313	Lake, river and other intakes					
14	314	Springs and tunnels					
15	315	Wells	5,666,084.73	107,047.82			5,773,132.55
16	316	Supply mains					
17	317	Other source of supply plant					
18		Total source of supply plant	5,666,084.73	107,047.82			5,773,132.55
19							
20		<b>IV. PUMPING PLANT</b>					
21	321	Structures and improvements	1,797,700.29	66,413.15			1,864,113.44
22	322	Boiler plant equipment					
23	323	Other power production equipment					
24	324	Pumping equipment	16,178,788.65	1,449,922.29			17,628,710.94
25	325	Other pumping plant					
26		Total pumping plant	17,976,488.94	1,516,335.44			19,492,824.38
27							
28		<b>V. WATER TREATMENT PLANT</b>					
29	331	Structures and improvements	543,648.14				543,648.14
30	332	Water treatment equipment	3,823,157.32	3,001,561.87			6,824,719.19
31		Total water treatment plant	4,366,805.46	3,001,561.87			7,368,367.33